



STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**NONRESIDENT TAXPAYER
REGISTRATION AFFIDAVIT
INCOME TAX WITHHOLDING**

I-312
(Rev. 2/96)
3323

The undersigned nonresident taxpayer on oath, being first duly sworn, hereby certifies as follows:

1. Owner, Partner(s) or Corporate Name of Nonresident Taxpayer:

2. Trade Name (Doing Business As):

3. Mailing Address: _____

4. Federal Identification Number: _____

5. _____ Hiring or Contracting with:

Name: _____

Address: _____

_____ Receiving Rentals or Royalties From:

Name: _____

Address: _____

6. I hereby certify that the above named nonresident taxpayer is currently registered with (check the appropriate box):

☐ The South Carolina Secretary of State or

☐ The South Carolina Department of Revenue

Date of Registration: _____

7. I understand that by this registration, the above named nonresident taxpayer has agreed to be subject to the jurisdiction of the South Carolina Department of Revenue and the courts of South Carolina to determine its South Carolina tax liability, including estimated taxes, together with any related interest and penalties.

8. I understand the South Carolina Department of Revenue may revoke the withholding exemption granted under Code Sections 12-8-540 and 12-8-550 (Previously Code Section 12-9-310) at any time it determines that the above named nonresident taxpayer is not cooperating with the Department in the determination of its correct South Carolina tax liability.

The undersigned understands that any false statement contained herein could be punished by fine, imprisonment or both.

Recognizing that I am subject to the criminal penalties under Code Section 12-54-40 (b)(6)(f)(5), I declare that I have examined this affidavit and to the best of my knowledge and belief, it is true, correct and complete.

_____(Seal) _____
(Signature of Owner, Partner or Corporate Officer) Date

If Corporate officer state title: _____

(Name - Please Print)

**INSTRUCTIONS
NONRESIDENT TAXPAYER REGISTRATION AFFIDAVIT**

REQUIREMENTS TO MAKE WITHHOLDING PAYMENTS

Code Section 12-8-550 requires persons hiring or contracting with a nonresident taxpayer to withhold 2% of each payment made to the nonresident where the payments under the contract exceed \$10,000.00 in any one calendar year.

Code Section 12-8-540 requires persons making payment to a nonresident taxpayer of rentals or royalties at a rate of \$1,200.00 or more a year for the use of or for the privilege of using property in South Carolina to withhold 7% of the total of each payment made to a nonresident taxpayer who is not a corporation and 5% if the payment is made to a corporation.

PURPOSE OF AFFIDAVIT

A person is not required to withhold taxes with regard to any nonresident taxpayer who submits an affidavit certifying that it is registered with either the South Carolina Secretary of State or the South Carolina Department of Revenue.

TERM AND DURATION OF AFFIDAVIT

It is recommended that an affidavit be obtained from a nonresident taxpayer for each separate contract or agreement. Otherwise, the affidavit submitted by a nonresident taxpayer shall remain in effect for a period of three (3) years, or for a lesser time if the person earlier receives notice of revocation of exemption from withholding from the South Carolina Department of Revenue.